

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:06-mc-50

v.

Hon. Richard Alan Enslen

DONALD A. GRAY,

Respondent.

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**ORDER APPROVING REPORT AND RECOMMENDATION**

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

**THEREFORE, IT IS ORDERED** that the Report and Recommendation of the Magistrate Judge, filed May 31, 2006, is approved and adopted as the opinion of the court.

**IT IS FURTHER ORDERED** that Petition to Enforce Internal Revenue Service Summons is **GRANTED** for the reasons stated in the Report and Recommendation

**IT IS FURTHER ORDERED** that Respondent Donald Gray shall comply in full with the summons presently at issue.

Dated in Kalamazoo, MI:  
June 23, 2006

/s/Richard Alan Enslen  
Richard Alan Enslen  
Senior United States District Judge